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THE UNITED STATES PATENT AND TRADEMARK OFFICE

Attorney Docket No. 040679/1420

Applicant: Akira KONDOU et al.
Title: STEERING SHAFT FOR ENERGY ABSORBING STEERING
COLUMN AND MANUFACTURING METHOD THEREOF
Application. No.: 10/023,795
Filing Date: December 21, 2001
Examiner: Fleming, Faye M.
Art Unit: 3616

REPLY TO NOTICE OF NON-COMPLIANT AMENDMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Notice of Non-Compliant Amendment dated July 9, 2004, concerning the above-referenced patent application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this document.

Remarks/Arguments begin on page 6 of this document.

Please amend the application as follows: